

Global IP Sound, Inc.(\$)
 900 Kearny Street
 Suite 500
 San Francisco, CA 94133

Invoice

Customer No.: DELTA
 Invoice No.: 860

Bill To: **Deltathree.com**
 75 Broad Street, 31st Floor
 New York, NY 10004

Ship To: **Deltathree.com**
 75 Broad Street, 31st Floor
 New York, NY 10004

| Date | Terms | Purchase Order Number | Our Order Number |
|----------|-------|-----------------------|------------------|
| 08/19/05 | | | 1087-OB |

| Description | Amount |
|--------------------------|----------|
| Prepaid Royalty | 15000.00 |
| License - Platform (70%) | 42000.00 |
| Invoice Total | 57000.00 |

Banking Instructions:
 Comerica Bank - California/Branch #939
 226 Airport Parkway
 San Jose, CA 95110
 Global IP Sound, Inc.
 Routing/ABA #121137522
 Account #1891577684
 SWIFT code MNBDUS33

Paid

WT
11/10/05

Thank You

1940 629300

Global IP Sound, Inc.(\$)
 900 Kearny Street
 Suite 500
 San Francisco, CA 94133

Invoice

Customer No.: DELTA
 Invoice No.: 861

Bill To: Deltathree.com
 75 Broad Street, 31st Floor
 New York, NY 10004

Ship To: Deltathree.com
 75 Broad Street, 31st Floor
 New York, NY 10004

| Date | Terms | Purchase Order Number | Our Order Number |
|----------|--------|-----------------------|------------------|
| 08/19/05 | Net 30 | | 1087-OB |

| Description | Amount |
|------------------------------------|-----------------|
| License - Platform (remaining 30%) | 18000.00 |
| Quarterly Support - 1st Payment | 3000.00 |
| Invoice Total | 21000.00 |

Banking Instructions:
 Comerica Bank - California/Branch #939
 226 Airport Parkway
 San Jose, CA 95110
 Global IP Sound, Inc.
 Routing/ABA #121137522
 Account #1891577684
 SWIFT code MNBUS33

Vendor # 21250
 Doc. Date
 Posting Date
 Expense
 Cost Center
 Ent
 Memo
 Date
 19000-13149
 11/10/05

Thank You

Global IP Sound, Inc.(S)
900 Kearny Street
Suite 500
San Francisco CA 94133

Invoice

Customer No.: DELTA
Invoice No.: 857

Bill To: Deltathree.com
75 Broad Street, 31st Floor
New York, NY 10004

Ship To: Deltathree.com
75 Broad Street, 31st Floor
New York, NY 10004

| Date | Terms | Purchase Order Number | Our Order Number |
|-----------------|--------|-----------------------|------------------|
| 08/03/05 | Net 30 | 4500001365 | 1057-04 |
| Description | | | Amount |
| GPS Engineering | | | 2000.00 |

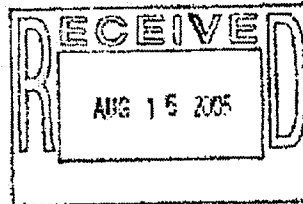
GT SA/2190.

Invoice Total

2000.00

Vendor #: 21250
Doc. Date: _____
Posting Date: _____
Expense: _____
Cost Center: _____
Entered On/Doc. #: 5/1/05
Method Paid: 266.7
Date of Pmt: 01/01/07

Banking Instructions:
Commerce Bank - California/Branch #336
226 Airport Parkway
San Jose, CA 95110
Global IP Sound, Inc.
Routing ABA #121137522
Account #1891577684
SWIFT code MNBUDS33



Thank You

Global IP Sound, Inc.(S)
 170 Kean Street
 Suite 400
 San Francisco, CA 94134

Invoice

Customer No DELTA
 Invoice No 180

Bill To: Deltathree.com
 75 Broad Street, 31st Floor
 New York, NY 10004

Ship To: Deltathree.com
 75 Broad Street, 31st Floor
 New York, NY 10004

| Date | Terms | Purchase Order Number | Our Order Number |
|----------|--------|-----------------------|------------------|
| 11/19/05 | Net 30 | | 1087-08 |

| Description | Amount |
|-------------|--------|
|-------------|--------|

Basic Quarterly Support

3000.00

Invoice Total

3000.00

Banking Instructions
 Commerce Bank - California Branch #939
 2100 Alameda Parkway
 San Jose, CA 95110
 Global IP Sound, Inc.
 Routing ABA #121127607
 Account #1891577634
 SWIFT Code LNSDUS33

6000 8 2 100

Approved

Vendor #: 21250
 Doc. Date:
 Posting Date:
 Expense:
 Cost Center:
 Entered On/Doc #: 18/13504
 Method Paid:
 Date of Pay:

Thank You

Global IP Sound, Inc.(\$)
900 Kearny Street
Suite 500
San Francisco, CA 94133

Invoice

Customer No.: DELTA

Invoice No.: 1020

Bill To: Deltathree.com
75 Broad Street, 31st Floor
New York, NY 10004

Ship To: Deltathree.com
75 Broad Street, 31st Floor
New York, NY 10004

| Date | Terms | Purchase Order Number | Our Order Number |
|----------|--------|-----------------------|------------------|
| 02/28/06 | Net 30 | | 1087-08 |

| Description | Amount |
|-------------|--------|
|-------------|--------|

GIPS Basic Quarterly Support

3000.00

Invoice Total

3000.00

Vendor #: 21250
Doc. Date: _____
Posting Date: _____
Expense: _____
Cust Center: _____
Entered On/Doc. #: 12/15/05
Method Paid: PO
Date of Pay: 12/15/05

Approved
✓
Per Guy's app

Banking Instructions:
Comerica Bank - California/Branch #939
226 Airport Parkway
San Jose, CA 95110
Global IP Sound, Inc.
Routing/ABA #121137522
Account #1891577684
SWIFT code MNBDUS33

Thank You

Global IP Sound, Inc.(\$)
900 Kearny Street
Suite 500
San Francisco, CA 94133

Invoice

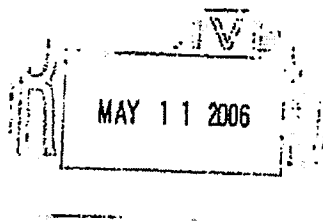
Customer No.: DELTA
Invoice No.: 1084

Bill To: Deltathree.com
75 Broad Street, 31st Floor
New York, NY 10004

Ship To: Deltathree.com
75 Broad Street, 31st Floor
New York, NY 10004

| Date | Terms | Purchase Order Number | Our Order Number |
|----------|------------------|-----------------------|------------------|
| 05/02/06 | Due upon receipt | | 1087-08 |

| Description | Amount |
|----------------------|---------|
| Q1'06 Royalty Report | 1054.00 |
| Invoice Total | 1054.00 |



Banking Instructions:
Comerica Bank - California/Branch #939
226 Airport Parkway
San Jose, CA 95110
Global IP Sound, Inc.
Routing/ABA #121137522
Account #1891577684
SWIFT code MNBDUS33

Vendor #: 21250
Doc. Date: _____
Posting Date: _____
Expense: _____
Cost Center: _____
Entered On/Doc. #: 19/157026
Method Paid: 8630
Total of \$: 1054.00

Thank You

Global IP Sound, Inc.(\$)

900 Kearny Street
 Suite 500
 San Francisco, CA 94133

Invoice

Customer No.: DELTA

Invoice No.: 1100

Bill To: Deltathree.com
 75 Broad Street, 31st Floor
 New York, NY 10004

Ship To: Deltathree.com
 75 Broad Street, 31st Floor
 New York, NY 10004

| Date | Terms | Purchase Order Number | Our Order Number |
|----------|--------|-----------------------|------------------|
| 05/31/06 | Net 30 | | 1087-0B |

| Description | Amount |
|-------------|--------|
|-------------|--------|

GIPS Basic Quarterly Support for Voice
 Engine Advanced per OEM agreement
 dated Aug. 19, 2005

3000.00

Invoice Total

3000.00

Banking Instructions:
 Comerica Bank - California/Branch #939
 226 Airport Parkway
 San Jose, CA 95110
 Global IP Sound, Inc.
 Routing/ABA #121137522
 Account #1891577884
 SWIFT code MNBUS33

JK
 6-1-06

MAILED

2006.05.31
 Rec Date: 05/31/06
 Posting Date: 05/31/06
 13/16/06
 05.10.06

Thank You



Invoice

Global IP Sound, Inc.

900 Kearny St., Ste. 500
San Francisco, CA 94133
(415) 397-2555

Terms: NET30

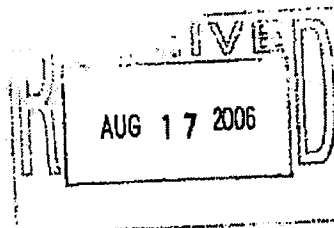
Invoice Number: 1693
Contract ID#: 1087-0B
Invoice Date: August 31, 2006
Due Date: September 30, 2006

Bill To:
Deltathree.com
75 Broad Street, 31st Floor
New York, NY 10004

PO#

| <u>Description</u> | <u>SKU Code</u> | <u>Amount</u> |
|---|-----------------|---------------|
| Basic Support - VoiceEngine Advanced GIPS Quarterly Support per OEM agreement dated Aug. 19, 2005 | SUP0002 | \$3,000.00 |
| Invoice Total | | \$3,000.00 |

Banking Instructions:
Comerica Bank - California/Branch #939
226 Airport Parkway
San Jose, CA 95110
Global IP Sound, Inc.
Routing/ABA #121137522
Account #1891577684
SWIFT code MNBDUS33



Thank You

**Invoice****Global IP Sound, Inc.**

900 Kearny St., Ste. 500
San Francisco, CA 94133
(415) 397-2555

Terms: RECEIPT

Invoice Number: 1740
GIPS Contract ID#: 1087-08
Invoice Date: September 06, 2006
Due Date: September 06, 2006

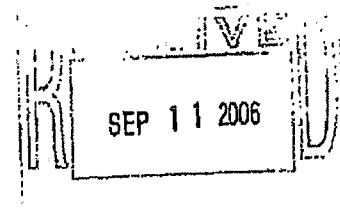
Bill To:
Deltathree.com
75 Broad Street, 31st Floor
New York, NY 10004

PO#

| <u>Description</u> | <u>SKU Code</u> | <u>Amount</u> |
|---|-----------------|---------------|
| Royalty - VoiceEngine Advanced (Unit) Royalty Report Q3 2006 | ROY0004 | \$3,607.00 |
| Invoice Total | | \$3,607.00 |

Banking Instructions:
Comerica Bank - California/Branch #939
226 Airport Parkway
San Jose, CA 95110
Global IP Sound, Inc.
Routing/ABA #121137522
Account #1891577684
SWIFT code MNBDUS33

Vendor # 21250
Doc. Date
Posting Date
Expense
Cost Center
Branch
17/10/06
1938
02/10/06



Thank You



Invoice

Global IP Sound, Inc.

900 Kearny St., Ste. 500
San Francisco, CA 94133
(415) 397-2555

Terms: NET30

Invoice Number: 1893
GIPS Contract ID#: 1087-08 GIPS Qrt
Invoice Date: November 29, 2006
Due Date: December 29, 2006

Bill To:
Deltathree.com
75 Broad Street, 31st Floor
New York, NY 10004

PO#

| <u>Description</u> | <u>SKU Code</u> | <u>Amount</u> |
|---|-----------------|---------------|
| Basic Support - VoiceEngine Advanced GIPS Quarterly Support per OEM agreement dated Aug. 19, 2005 | SUP0002 | \$3,000.00 |

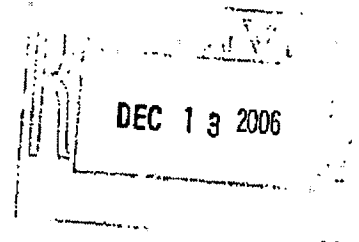
Invoice Total

\$3,000.00

Banking Instructions:
Comerica Bank - California/Branch #939
226 Airport Parkway
San Jose, CA 95110
Global IP Sound, Inc.
Routing/ABA #121137522
Account #1891577684
SWIFT code MNBDUS33

npd
12/13/06

| | |
|----------------|-----------------|
| Invoice: | 21890 |
| Expense | |
| Authorized by: | |
| Entered on: | 11/16/06 |
| Check #: | 2166 |
| Pay To: | Global IP Sound |



Thank You



Invoice

Global IP Solutions, Inc.

301 Brannan St., 6th Floor
San Francisco, CA 94107
(415) 397-2555

Terms: NET30

Invoice Number: 1996
GIPS Contract ID#: 1087-08 GIPS Qrt support
Invoice Date: February 28, 2007
Due Date: March 30, 2007

Bill To:
Deltathree.com
75 Broad Street, 31st Floor
New York, NY 10004

Ship To:
Deltathree.com
75 Broad Street, 31st Floor
New York, NY 10004

PO#

| <u>Description</u> | <u>SKU Code</u> | <u>Amount</u> |
|--|-----------------|---------------|
| GIPS Basic Support - VoiceEngine Advanced GIPS Quarterly Support per OEM agreement dated Aug. 19, 2005 | SUP0002 | \$3,000.00 |
| Invoice Total | | \$3,000.00 |

Banking Instructions:
Comerica Bank - California/Branch #939
226 Airport Parkway
San Jose, CA 95110
Global IP Sound, Inc.
Routing/ABA #121137522
Account #1891577684
SWIFT code MNBDUS33

MAR 5 2007

Thank You

05/07/2007 09:45 4153972577

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PAGE 03/03



Invoice

Global IP Solutions, Inc.

301 Brannan St., 6th Floor
San Francisco, CA 94107
(415) 397-2555

Terms: NET30

Invoice Number: 2046
GIPS Contract ID#: 1087-0B Q4'08 Roy Rpt
Invoice Date: March 31, 2007
Due Date: April 30, 2007

Bill To:
Deltathree.com
75 Broad Street, 31st Floor
New York, NY 10004

Ship To:
Deltathree.com
75 Broad Street, 31st Floor
New York, NY 10004

PO#

| Description | SKU Code | Amount |
|----------------------|----------|------------|
| Royalty report Q4'08 | ROY0004 | \$5,689.00 |

Invoice Total

\$5,689.00

Banking Instructions:
Comerica Bank - California Branch #939
225 Airport Parkway
San Jose, CA 95110
Global IP Sound, Inc.
Routing/ABA #121137521
Account #1891677684
SWIFT code MNBDUS33

| | |
|----------------|-------------|
| Date: | 4/10/08 |
| Expense | |
| Authorized by: | [Signature] |
| Entered on: | |
| Paid check #: | |
| PAID | |

Thank You

egips Global IP Solutions, Inc.

301 Brannan St., 8th Floor
 San Francisco, CA 94107
 (415) 397-2556

Invoice

Invoice Number: 2096
 GIPS Contract ID#: 1087-0B
 Invoice Date: May 30, 2007
 Due Date: June 29, 2007
 Terms: NET30

Bill To:
 Deltathree.com
 75 Broad Street, 31st Floor
 New York, NY 10004

Ship To:
 Deltathree.com
 75 Broad Street, 31st Floor
 New York, NY 10004

PO#

| <u>Description</u> | <u>SKU Code</u> | <u>Amount</u> |
|--|-----------------|---------------|
| GIPS Basic Support - VoiceEngine Advanced Quarterly payment | SUP0002 | \$3,000.00 |

Per OEM Agreement Dated Aug. 19, 2005

Invoice Total **\$3,000.00**

Banking Instructions:
 Comerica Bank - California/Branch #939
 226 Airport Parkway
 San Jose, CA 95110
 Global IP Sound, Inc.
 Routing/ABA #121137522
 Account #1891577884
 SWIFT code MNBUS33

21250
 19/18464

Thank You

| Assignment | Doc..Date | Amount in doc. curr. | Text |
|--------------------------|------------|---------------------------|--|
| License | | | |
| Global IP Sound | 01.10.2005 | -18,000.00 | Licence Platform (30%) |
| Global IP Sound | 01.10.2005 | -42,000.00 | Licence Platform (70%) |
| Total for license | | <u><u>-60,000.00</u></u> | |
| Quaterly support | | | |
| Global IP Sound | 01.10.2005 | -3,000.00 | Q Support, INV# 861 |
| Global IP Sound | 19.11.2005 | -3,000.00 | Quarterly Support , INV# 930 |
| Global IP Sound | 29.11.2006 | -3,000.00 | GIPS Qtrly Royalty Report , Inv# 1893 |
| Global IP Sound | 31.05.2006 | -3,000.00 | Q2 Suppor Voice Engine , INV# 1100 |
| Global IP Sound | 31.08.2006 | -3,000.00 | Q3 Suppor Voice Engine , INV# 1693 |
| Global IP Sound | 28.02.2006 | -3,000.00 | GIPS Qtrly Support , Inv# 1087-0B |
| Global IP Sound | 28.02.2007 | -3,000.00 | GIPS Basic Support Q1 2007, Inv# 1996 |
| Global IP Sound | 30.5.2007 | -3,000.00 | GIPS Basic Support Q2 2007, Inv# 2096 |
| Total support | | <u><u>-24,000.00</u></u> | |
| Royalties | | | |
| Global IP Sound | 01.10.2005 | -15,000.00 | Royalty, INV# 860 |
| Global IP Sound | 06.09.2006 | -3,607.00 | GIPS Qtrly Royalty Report , Inv# 1740 |
| Global IP Sound | 02.05.2006 | -1,054.00 | Q1 Royalty Report , INV# 1084 |
| Global IP Sound | 31.03.2007 | -5,689.00 | GIPS Qtrly Royalty Report Q4 2006, Inv# 2046 |
| Total royalties | | <u><u>-25,350.00</u></u> | |
| Other | | | |
| Global IP | 03.08.2005 | -2,000.00 | Global IP: GIPS Engineering Inv 857 |
| Total other | | <u><u>-2,000.00</u></u> | |
| Total paid | | <u><u>-111,350.00</u></u> | |